



CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

**STATE OF DELAWARE**  
**BOARD OF ACCOUNTANCY**

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: [DPR.DELAWARE.GOV](http://DPR.DELAWARE.GOV)  
EMAIL: [customerservice.dpr@state.de.us](mailto:customerservice.dpr@state.de.us)

**APPLICATION FOR CPA FIRM PERMIT TO PRACTICE**

**INSTRUCTIONS**

**When Required to Apply**

A firm must obtain and maintain a valid Delaware CPA Firm Permit to Practice if it

- has an office(s) in Delaware, and
- is or intends to be engaged in the practice of certified public accountancy in Delaware

**When Not Required to Apply**

A firm that does **not** have an office in Delaware may engage in the practice of certified public accountancy in Delaware without obtaining a Delaware CPA Firm Permit or otherwise notifying the Delaware Board if practicing through a firm employee or principal who has practice privilege ([24 Del. C. §109](#) and Section 8.0 of the Board's [Rules and Regulations](#)).

Although not *required* to apply, a firm may nonetheless elect to apply for a Delaware CPA Firm Permit.

**Peer Review**

If a firm applying for a Delaware CPA Firm permit performs attest or compilation services, it must enroll in a Board-approved peer review program. However, a firm may elect to enroll even if not required to do so. See Sections 10.4 and 10.12.6.3 of the Board's [Rules and Regulations](#).

**Requirements for All Applications**

- ☐ Submit completed, signed and notarized [Application for CPA Firm Permit to Practice](#).
- ☐ Enclose the non-refundable [processing fee](#) by check or money order made payable to "State of Delaware."
- ☐ Enclose copy of current Delaware [business license](#) issued by the Division of Revenue.

**TYPE OF APPLICATION**

1. Check the situation that applies:

- ☐ This is an *initial* application for a CPA Firm Permit to Practice:
- ☐ This is a new application for an existing, licensed CPA Firm due to change of ownership. If approved, a new license number will be issued.
  - Name of firm as it appears on the current license: \_\_\_\_\_
  - Professional license number from current license: CF - \_\_\_\_\_
- ☐ This is a re-application for a CPA Firm Permit that expired and is no longer renewable. If approved, a new license number will be issued.
  - Name of firm as it appears on the expired license: \_\_\_\_\_
  - Professional license number from expired license: CF - \_\_\_\_\_

**CONTACT AND LOCATION INFORMATION**

2. Firm Name: \_\_\_\_\_

3. Address of **Physical Location** of **Principal** Place of Business: \_\_\_\_\_  
Street (no PO Box)

City

State

Zip

4. **Mailing Address** (if different from above): \_\_\_\_\_

City

State

Zip

5. Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_ ☐ None

#### FIRM INFORMATION

6. Check type of business entity: ☐ Sole Proprietor ☐ Corporation ☐ Partnership ☐ LLC ☐ LLP ☐ PC

Enclose copy of current Delaware [business license](#) issued by the Division of Revenue.

7. Enter the following information about all owners (that is, anyone who has equity) of the firm. If you need more room, enclose a separate sheet with the same information.

NAME	PERCENTAGE OF OWNERSHIP INTEREST	HOLD CPA PERMIT IN ANY JURISDICTION?	IF NO, CONTINUE TO QUESTION 8. IF YES, ENTER THE FOLLOWING, THEN SKIP TO QUESTION 9:	
			JURISDICTION	PERMIT NUMBER
		Yes <input type="checkbox"/> No <input type="checkbox"/>		
		Yes <input type="checkbox"/> No <input type="checkbox"/>		
		Yes <input type="checkbox"/> No <input type="checkbox"/>		
		Yes <input type="checkbox"/> No <input type="checkbox"/>		
		Yes <input type="checkbox"/> No <input type="checkbox"/>		
		Yes <input type="checkbox"/> No <input type="checkbox"/>		
		Yes <input type="checkbox"/> No <input type="checkbox"/>		

8. Are **all** non-CPA owners listed above active individual participants in the firm? Yes ☐ No ☐

9. Enter the following information about all employees of the firm who perform accounting services in Delaware or who perform accounting services for clients who are located in Delaware. If you need more room, enclose a separate sheet with the same information.

NAME	HOLD CPA PERMIT IN ANY JURISDICTION?	ENTER THE FOLLOWING, THEN CONTINUE TO QUESTION 10:	
		JURISDICTION	PERMIT NUMBER
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		

10. Are all compilation services performed in Delaware under the charge of a person who holds an active Delaware CPA Permit to Practice **or** a person who has practice privileges based on [24 Del. C. §109](#)? Yes ☐ No ☐

11. Enter the following information about the CPA who is in responsible charge of the firm:

Name: \_\_\_\_\_

Check one:

☐ This CPA holds a Delaware CPA Permit, number: CA - \_\_\_\_\_

☐ This CPA has practice privilege ([24 Del. C. §109](#)). Enter:

Jurisdiction: \_\_\_\_\_ Permit Number: \_\_\_\_\_

12. A firm must register each of its offices located in Delaware ([24 Del. C. §111 \(i\)](#)). Enter the following about **each** of the firm's offices that is located in Delaware. If you need more room, enclose a separate sheet.

OFFICE LOCATION	DOES OFFICE HOLD OR HAS IT APPLIED FOR A DELAWARE FIRM PERMIT?	NAME OF ACCOUNTANT IN CHARGE	DELAWARE PERMIT OF ACCOUNTANT IN CHARGE
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Yes <input type="checkbox"/> No <input type="checkbox"/>		

#### LICENSURE HISTORY

13. Has this firm ever applied for a license in any other jurisdiction **or** does it hold a license in any other jurisdiction?

Yes ☐ No ☐ **If yes, enter the following information about each application or license.** If you need more room, continue on a separate sheet.

JURISDICTION	LICENSE NUMBER	LICENSE STATUS (e.g., Active, Pending Expired)	HAS ANY JURISDICTION EVER DISCIPLINED THIS FIRM?
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>

**If you checked 'Yes' in the last column, explain on a separate sheet and enclose any relevant documents.**

#### PEER REVIEW

14. Does this firm perform attest or compilation services? Yes ☐ No ☐ **If yes, continue to the next question. If no, skip to the DISCLOSURES section.**

15. Is this firm enrolled in a Board-approved peer review program? Yes ☐ No ☐ **If yes, complete the following:**

Program Name: \_\_\_\_\_ Enrollment Date: \_\_\_\_\_

## DISCLOSURES

16. Have any principals or employees of this firm listed above ever been convicted of or entered a plea of guilty or *nolo contendere* (no contest) to any felony, misdemeanor or any other criminal offense, including any offense for which they have received a pardon, in any jurisdiction? Yes ☐ No ☐ **If yes, submit a certified copy of the criminal history record from any jurisdiction where they have been convicted or pardoned. For information on obtaining a Delaware criminal history record, see [State Bureau of Identification](#).**
17. Are criminal charges pending against any principals or employees of this firm listed above? Yes ☐ No ☐ **If yes, explain in detail on a separate sheet.**
18. Has an application for an accountancy license or permit for this firm or for any principals or employees of the firm listed above, in any jurisdiction, ever been denied? Yes ☐ No ☐ **If yes, explain in detail on a separate sheet.**
19. Have any principals or employees of this firm listed above or has the firm itself ever been the subject of any disciplinary action (formal or informal) by any jurisdiction including, but not limited to, revocation or suspension of a permit or license registration or is any such action pending? Yes ☐ No ☐ **If yes, explain in detail on a separate sheet and enclose any relevant documents.**
20. Have any principals or employees of this firm listed above **or** has the firm itself ever been the subject of any sanction by any governmental regulatory agency or professional organization, including but not limited to the IRS, AICPA or SEC? Yes ☐ No ☐ Is any such action pending? Yes ☐ No ☐ **If yes to either, explain in detail on a separate sheet and enclose any relevant documents.**

## REPORTING REQUIREMENTS

21. Do you agree to report any of the following events to the Board, in writing, within 30 days of its occurrence:
- Formation of a new firm? Yes ☐ No ☐
  - Change of firm name? Yes ☐ No ☐
  - Termination of a firm? Yes ☐ No ☐
  - Addition of a partner, member, manager (including CPA in charge)? Yes ☐ No ☐
  - Retirement, withdrawal, or death of a partner, member, manager or shareholder? Yes ☐ No ☐
  - Change in management (including CPA in charge)? Yes ☐ No ☐
  - Establishment of a new office or closing of an office? Yes ☐ No ☐
  - Change of address of any office in Delaware? Yes ☐ No ☐
  - Issuance of the firm's first issued financial statements and accountant's reports for attest and compilation services? Yes ☐ No ☐
22. If the firm's legal form changes, do you agree to file a new application for the firm within 30 days of the change? Yes ☐ No ☐
23. Do you agree to report any denial, revocation or suspension of a permit issued by any other jurisdiction to the firm **or** to any principal or employee regulated by the Board, in writing, within 30 days of its occurrence? Yes ☐ No ☐
24. Do you agree to report any sanction by any governmental regulatory agency or professional organization, including but not limited to the IRS, AICPA or SEC, against the firm **or** against any principal or employee of the firm to the Board, in writing, within 30 days of its occurrence? Yes ☐ No ☐

**To ensure consideration of your application at the next Board meeting, the Board office must receive all of these items no later than 4:30 PM ten full working days before the Board's meeting date:**

- Completed, signed and notarized application form
- Fee payment
- All required supporting documentation.

**Applications that are not complete within 12 months of filing may be considered abandoned and discarded. When your application is complete, please allow 4-8 weeks to receive your permit.**

## AFFIDAVIT

The undersigned, being duly sworn, deposes and says that he/she is expressly authorized to apply for a Firm Permit to Practice pursuant to 24 Del. C. § 111 on behalf of the business entity named below, and that upon issuance by the Board of a Firm Permit to Practice this firm, that ***the firm expressly agrees and consents to be bound by professional standards no less stringent than those stated in 8 Del. C. § 608***. The undersigned further deposes and says that he/she has read and reviewed the information provided in the *Application For Firm Permit to Practice* and that the information and statements contained therein are true and correct, and that he or she understands that the provision of false information or employing or knowingly cooperating in fraud or material deception in order to be licensed is grounds for ***denial of licensure or disciplinary action***.

Firm Name: \_\_\_\_\_

**By Applicant Signature:** \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

State of \_\_\_\_\_ County or City of \_\_\_\_\_

Sworn and subscribed to before me this \_\_\_\_\_ day of \_\_\_\_\_ 2\_\_\_\_\_.

Notary Public: \_\_\_\_\_

SEAL

My commission expires: \_\_\_\_\_

***Applications that are unsigned, not notarized, incomplete or not accompanied by the required fee will be rejected.***